

DUE ON OR BEFORE APRIL 15
OR 3 1/2 MONTHS AFTER
FISCAL YEAR END

2013 — TIPP CITY INCOME TAX RETURN — 2013

or Fiscal Year _____ to _____

Tipp City Department of Taxation, 260 South Garber Dr., Tipp City, Ohio 45371-3116
(937) 667-8426 www.tippcityohio.gov**CHECK ONE OR MORE:** ☐ Employee ☐ Proprietor ☐ LLC ☐ Partnership
☐ LLP ☐ Corporation ☐ Resident ☐ Non-Resident ☐ Part-Year Resident

FOR OFFICE USE ONLY

Check No. _____ Cash _____

Amount \$ _____ Audit _____

CURRENT NAME AND ADDRESS

(LIST BOTH NAMES & SOCIAL SECURITY NUMBERS IF FILING A JOINT RETURN)

SOC. SEC. NO. (H) _____ SOC. SEC. NO. (W) _____

FED. I.D. NO. _____

90% payment due January 31, 2014 to avoid Penalty and Interest. Fiscal Accounts
use 30 days after Year End. FAILURE TO PAY ESTIMATED TAX PAYMENTS WILL
SUBJECT TAXPAYER TO AN ASSESSMENT. **EXTENSIONS DUE 4/15/14.****If you moved during 2013, please complete for proper tax calculation.**

Into Tipp City on: _____ Out of Tipp City on: _____

Former Address _____

DO YOU RENT? ☐ YES ☐ NO

IF YES, NAME & ADDRESS OF LANDLORD _____

SECTION A

RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME: REASON (CHECK APPROPRIATE BOX)

☐ ACTIVE DUTY MILITARY ☐ RETIRED WITH ONLY NON-TAXABLE INCOME
☐ TAXPAYER DECEASED ☐ ONLY INCOME — FROM NON-TAXABLE SOURCE, LIST SOURCE _____

SECTION B

Enter wages, salaries, bonuses, incentive payments, commissions BEFORE ANY PAYROLL DEDUCTIONS, received between January 1 and December 31. List
each employer or source separately (**Attach all W-2s**) If you are a W-2 income only filer, and would like the City to prepare your tax return, please attach all W-2
forms, sign below, and return to the City by 3/15/14.

(B1) Name of Employer	(B2) City or Twp. Where Employed	(B3) Tipp City Tax Withheld	(B4) Other Tax Withheld Not To Exceed 1.5% of Each Wage	(B5) Qualifying (Medicare) Wages
		\$	\$	\$
1. WAGES (If no other taxable income, go to Line 4).....	TOTALS	1. \$	\$	\$

2. PROFIT OR LOSS FROM INCOME OTHER THAN WAGES (FROM PAGE 2)
- A. PROFIT FROM ANY BUSINESS OWNER (FROM SEC. E, PAGE 2).....A. \$ _____
- B. RENTAL & ROYALTY INCOME FROM SEC F, PAGE 2).....B. \$ _____
- C. OTHER INCOME OR 2106 EXPENSES (FROM SEC. G AND H, PAGE 2)C. \$ _____
- D. TOTAL (LINE 2A, B, C)2. \$ _____
3. ADJUSTMENTS: RECONCILIATION WITH FEDERAL RETURN (ATTACH SCHEDULE OR RETURN/BUSINESS RETURNS ONLY)3. \$ _____
4. TOTAL INCOME (LINE 1 PLUS 2, PLUS OR MINUS LINE 3).....4. \$ _____
- A. ALLOCATION _____ % OF LINE 4 (BUSINESS INCOME ONLY) (ATTACH SCHEDULE Y).....4A. \$ _____
5. TAX DUE (1.5% x Line 4 or 4A)5. \$ _____
6. TAX CREDITS: (a) Tipp City Tax Withheld (Column B3 above).....\$ _____
- (b) Other City Tax Withheld (Column B4 above) Cannot Exceed 1.5% of Each Wage\$ _____
- (c) Other Estimates, Direct Payments, Credit From Prior Year.....\$ _____
- (d) Total Credits Available6. \$ _____
7. BALANCE OF TAX DUE (LINE 5 LESS LINE 6)7. \$ _____
8. PENALTY \$ _____ INTEREST \$ _____ **LATE FILING FEE \$20.00** 8. \$ _____
9. TOTAL AMOUNT DUE (Payment To Tipp City Department of Taxation) (Must be Paid in full for 2013 Income Tax)9. \$ _____
10. IF OVERPAYMENT CREDIT TO 2014 \$ _____ REFUND \$ _____

IF THE AMOUNT YOU OWE IS LESS THAN \$5.01 PAYMENT NEED NOT BE MADE, AND IF THE REFUND IS LESS THAN \$5.01 NO REFUND WILL BE ISSUED.

SECTION C

DECLARATION OF ESTIMATED TAX FOR 2014. 1st QUARTER ESTIMATE SHOULD BE PAID WITH THIS RETURN.

11. Total Income subject to Tax \$ _____ multiply by Tax Rate of 1.5%11. \$ _____
12. Less expected Tax Credit
- a. Tipp City Tax withheld by employer (Not to exceed 1.5% of that portion taxed)\$ _____
- b. Payments to another Municipality (Not to exceed 1.5% of that portion taxed)\$ _____
- c. Total CREDITS12. \$ _____
13. 2014 NET TAX DUE (Line 11 less Line 12) (90% must be Paid by Jan. 31, 2015)13. \$ _____
14. 2013 overpayment to be applied to 2014.....14. \$ _____
15. Amount paid with this declaration (Not less than 1/4 of Line 13, must be paid for 2014 Declaration)15. \$ _____
16. Balance of 2014 Tax Due (To be Paid Quarterly)16. \$ _____
17. Total of this Payment (Line 9 plus Line 15).....17. \$ _____

SECTION D

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable year stated and that the figures used herein are the
same as used for Federal income tax purposes, and if an audit of Federal returns is made which affects tax liability shown on this return, an amended return will be filed within three
months. If this return was prepared by a Tax Practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? ☐ Yes ☐ No

Print Name of Person Preparing Return (if Other Than Taxpayer)

Date

Signature of Taxpayer

Date

Address & Phone Number of Preparer

Signature of Taxpayer

Date

ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED. ANY DEDUCTIONS NOT SUPPORTED BY SCHEDULES WILL BE DISALLOWED.

SECTION E Profit (or Loss) from Business or Profession From Federal Schedule C, F, Form 1065, and/or form 1120/1120S

Business Name
Business Address
Kind of Business

1. If deductions for commissions, rents, or other personal services are taken, supporting 1099s or facsimiles must be attached.
2. If deductions for "RENTS PAID" are taken, please list:
Rents paid to
Address

A. TOTAL PROFIT (OR LOSS) \$
B. PERCENT ALLOCABLE TO THIS MUNICIPALITY IF SCHEDULE Y IS USED %
C. AMOUNT SUBJECT TO TAX (CARRY TO LINE 2A, PAGE 1) \$

SECTION F Income from Rents and Royalties – from Federal Schedule E (Carry to Line 2B, Page 1) \$

SECTION G Ordinary Income from Federal Form 4797 – (Capital Gains NOT Taxable) \$

SECTION H All Other Taxable Income and 2106 Expense (Less 2% AGI)

INCOME FROM FEES, TIPS, COMMISSIONS AND MISCELLANEOUS		
RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

NET INCOME SECTION H \$
TOTAL OTHER INCOME G and H (CARRY TO LINE 2C, PAGE 1) \$

SECTION X Reconciliation with Federal Income Tax Return As Required By O.R.C. 718

(SCHEDULE X PERTAINS TO BUSINESSES ONLY – NOT TO BE USED BY INDIVIDUALS)

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES (IRC 1221 or 1231 property dispositions) \$		N. CAPITAL GAINS (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250) \$	
B. Five percent (5%) of intangible income reported in letter O. except that from IRC 1221 property dispositions \$		O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income \$	
C. Taxes based on income (State & City) \$		P. Not previously deducted IRC Sec. 179 Expense \$	
D. Guaranteed payments or accruals to or for current or former partners or members \$		Q. Other \$	
E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors \$			
F. Federally deducted amounts paid or accrued to or for qualified retirement plans, health insurance plans, and life insurance plans for owners or owner employees of non-C corporation entities \$			
G. Rental activities by partnership, S corp, LLC, trusts \$			
H. Other \$			
M. Total Additions (enter as Line 2A below) \$		Z. Total Deductions (enter as Line 2B below) \$	
1. INCOME PER FEDERAL RETURN ATTACHED \$			
2. A. ITEMS NOT DEDUCTIBLE (From Line M Schedule X Above) Add			
B. ITEMS NOT TAXABLE (From Line Z Schedule X Above) Deduct			
C. ENTER EXCESS OF LINE 2A OR 2B (CARRY TO LINE 3 PAGE 1) \$			
3. ADJUSTED NET INCOME \$			

SECTION Y Business Allocation Formula		A. LOCATED EVERYWHERE	B. LOCATED IN TIPP CITY	C. PERCENTAGE (b ÷ a)
STEP 1.	AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY .. GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8 .. TOTAL STEP 1 ..			%
STEP 2.	GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED ..			%
STEP 3.	WAGES, SALARIES AND OTHER COMPENSATION PAID ..			%
STEP 4.	TOTAL PERCENTAGES ..			%
STEP 5.	AVERAGE PERCENTAGES (Divide Total Percentages by Number of Percentages Used.)		Carry to Line 4a, Page 1	%